

CHAPTER 62

SALES AND USE TAX EXEMPTION FOR HOSPICES

S.F. 231

AN ACT providing a sales and use tax exemption for hospices.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section 422.45, Code 1999, is amended by adding the following new subsection: **NEW SUBSECTION.** 54A. The gross receipts from the sale or rental of tangible personal property or from services performed, rendered, or furnished to a freestanding nonprofit hospice facility which operates a hospice program as defined in 42 C.F.R., ch. IV, § 418.3, which property or services are to be used in the hospice program.

Approved April 26, 1999

CHAPTER 63

TELECOMMUNICATIONS — CITY UTILITIES

S.F. 392

AN ACT relating to telecommunications systems or services which may be provided by a city utility, establishing certain requirements on such city, and including effective date and retroactive applicability provisions.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. **LEGISLATIVE INTENT.** It is the intent of the general assembly to specifically provide that cities of Iowa which create city utilities in the manner provided by law are authorized to provide on a competitively neutral basis with existing local exchange carriers separate or combined cable communications or television, telephone, telecommunications systems or services, including wireless systems or services, through the ownership of systems or offering of the services.

Sec. 2. Section 362.2, subsection 6, Code 1999, is amended to read as follows:

6. "City utility" means all or part of a waterworks, gasworks, sanitary sewage system, storm water drainage system, electric light and power plant and system, heating plant, cable communication or television system, telephone or telecommunications systems or services offered separately or combined with any system or service specified in this subsection or authorized by other law, any of which are owned by a city, including all land, easements, rights of way, fixtures, equipment, accessories, improvements, appurtenances, and other property necessary or useful for the operation of the utility.

Sec. 3. **NEW SECTION.** 388.9 **COMPETITIVE INFORMATION.**

1. Notwithstanding section 21.5, subsection 1, the governing body of a city utility or combined utility system, or a city enterprise or combined city enterprise as defined in section 384.80, by a vote of two-thirds of the members of the body or all of the members present at the meeting, may hold a closed session to discuss marketing and pricing strategies or proprietary information if its competitive position would be harmed by public disclosure not